

**CERTIFICATE**

2021

To the Clerk of Cherokee County, State of Kansas  
We, the undersigned, officers of

**Garden Township**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was approved and adopted as the  
maximum expenditures for the various funds for the year 2021; and (3) the  
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

		2021 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021	Page No. 2			
Alloc of MVT, RVT, and 16/20M Vehicles	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
Fund	K.S.A.			
General	79-1962	127,163	112,696	3,672
Debt Service	10-113			
Library	12-1220			
Road	68-518c			
Special Machinery				
Totals	xxxxxx	127,163	112,696	3,672
Budget Summary	7			
Neighborhood Revitalization Rebate		Resolution required? Vote publication required?	Yes	

Final Assessed Valuation:	County Clerk's Use Only
Township	30,699,585
	Nov. 1, 2020 Valuation

Assisted by:  
Carolyn Brock  
Address:  
612 SW Terrace Ave  
Topeka, KS 66611-1216  
Email:  
brockck@sbcglobal.net

Billy Mainer Pres.  
Betty Moss - Trustee  
George Mon Clerk

Attest: \_\_\_\_\_ 2020

County Clerk

Governing Body

Special Road Election held \_\_\_\_\_ for \_\_\_\_\_ Mills for \_\_\_\_\_ years.  
First levy in \_\_\_\_\_.

CPA Summary

# **NOTICE OF BUDGET HEARING**

The governing body of  
**Garden Township**  
**Cherokee County**

will meet on July 15, 2020 at 5:00 PM at 8291 SE Highway 166, Baxter Springs for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Cherokee County Clerk's office and will be available at this hearing.

## **BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2019		Current Year Estimate 2020		Proposed Budget 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	112,324	3.073	118,490	3.558	127,163	112,696	3.678
Totals	112,324	3.073	118,490	3.558	127,163	112,696	3.678
Less: Transfers	0		0		0		
Net Expenditure	112,324		118,490		127,163		
Total Tax Levied	84,464		102,515		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	27,482,610		28,817,564		30,636,756		

\*Tax rates are expressed in mills.

Billy Gaines  
Treasurer

Garden Township

2021

**Computation to Determine Limit for 2021**

	Amount of Levy
1. Total tax levy amount in 2020	+ \$ <u>102,515</u>
2. Debt service levy in 2020	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>102,515</u>

**2020 Valuation Information for Valuation Adjustments**

4. New improvements for 2020:	+ <u>680,104</u>	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ <u>277,608</u>	
5b. Personal property 2019	- <u>305,301</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of property that changed in use during 2020:	+ <u>285,546</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>965,650</u>	
8. Total estimated valuation July 1, 2020	<u>30,636,756</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>29,671,106</u>	
10. Factor for increase (7 divided by 9)	<u>0.03255</u>	
11. Amount of increase (10 times 3)	+ \$ <u>3,336</u>	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>105,851</u>	
13. Debt service levy in this 2021 budget	<u>0</u>	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>105,851</u>	
15. Consumer Price Index for all urban consumers for calendar year 2019	<u>0.018</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>1,845</u>	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>107,696</u>	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Garden Township  
Cherokee County

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Tax Levy Amount in 2020 Budget	Allocation for Year 2021			
		MVT	RVT	16/20M Veh	Watercraft
General	102,515	13,833	222	109	103
Debt Service	0	0	0	0	0
Library	0	0	0	0	0
Road	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	102,515	13,833	222	109	103

County Treas Motor Vehicle Estimate 13,833

County Treas Recreational Vehicle Estimate 222

County Treas 16/20M Vehicle Estimate 109

County Treas Commercial Vehicle Tax Estimate 128

County Treas Watercraft Tax Estimate 103

MVT Factor 0.13494

RVT Factor 0.00217

16/20M Factor 0.00106

Comm Veh Factor 0.00125

Watercraft Factor 0.00100

2021

Garden Township

**Schedule of Transfers**

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
Total		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.



Garden Township

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	28,931	4,002	42
Receipts:			
Ad Valorem Tax	84,956	102,515	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		11,026	13,833
Recreational Vehicle Tax		162	222
16/20 M Vehicle Tax		54	109
Commercial Vehicle Tax		80	128
Watercraft Tax		63	103
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Lot Sales	1,800	600	
Tax Refund	173		
KS Board of Tax Appeal	400		
Interest on Idle Funds	66	30	30
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>87,395</b>	<b>114,530</b>	<b>14,425</b>
<b>Resources Available:</b>	<b>116,326</b>	<b>118,532</b>	<b>14,467</b>
Expenditures:			
Officers Pay	4,160	3,800	3,800
Salaries & Wages			
Employee Benefits			
Supplies	13	200	400
Utilities	2,958	3,500	3,500
Fire-3 Units	72,050	68,490	76,590
Mowing	28,360	33,000	33,000
Cemetery Maintenance	2,099	4,000	4,173
Cemetery Construction		3,500	3,500
Bank Charges		100	100
Budget & Publications	136	200	200
Insurance	1,648	1,700	1,900
Capital Outlay			
KS Board of Tax Appeal	400		
Riverton Community Center	500		
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>112,324</b>	<b>118,490</b>	<b>127,163</b>
Unencumbered Cash Balance Dec 31	4,002	42	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	111,628	122,450	127,163
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			127,163
Tax Required			112,696
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			112,696

See Tab A

CPA Summary

# NOTICE OF BUDGET HEARING

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**Garden Township**  
**Cherokee County**

will meet on July 15, 2020 at 5:00 PM at 8291 SE Highway 166, Baxter Springs for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Cherokee County Clerk's office and will be available at this hearing.

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Township	27,482,610		28,817,564		30,636,756		

\*Tax rates are expressed in mills.

Billy Gaines  
Treasurer



**AFFIDAVIT OF PUBLICATION**

STATE OF KANSAS, COUNTY OF CHEROKEE, SS:

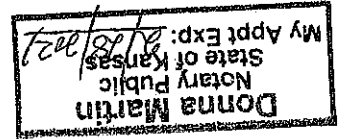
Larry Hiatt of lawful age, being first duly sworn, deposeeth and saith, he/she is Legal Representative of the Columbus News-Report

A thrice weekly newspaper published in the city of Columbus, Cherokee County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Columbus, Kansas. The Columbus News-Report has been continuously and uninterruptedly published three times weekly for more than fifty weeks a year and has been so published for more than one year prior to the first publication of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition published June 24, 2020 issue of said Columbus News-Report. Affiant further says that he has personal knowledge of the statements above set forth, and that they are true.

*[Signature]*  
June 24, 2020  
*[Signature]*  
Notary Public

My Commission Expires: February 28, 2021

Printer's Fee: \$ 36



**Legal Notice**  
(First Published in the Columbus News-Report, Wednesday, June 24, 2020)  
**NOTICE OF BUDGET HEARING**

The governing body of Cherokee County, Kansas, for the purpose of hearing and determining the proposed use of all funds and the amount of ad valorem tax levied on the owners of property within the county and the amount of ad valorem tax levied on the owners of property within the county, the following information is available to the Cherokee County Clerk's office and will be available at this hearing:

**BUDGET SUMMARY**  
Proposed Budget 2021 Expenditures and Amount of 2020 ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

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						3.678
Totals	112,324	3.073	118,490	3.538	127,163	112,696
Less: Transfers	0		0		0	0
Net Expenditures	112,324		118,490		127,163	
Total Tax Levied	84,464		102,513		102,513	
Assessed Valuation						
Township						
	27,482,610		28,317,364		30,636,756	

\*Tax rates are expressed in mills

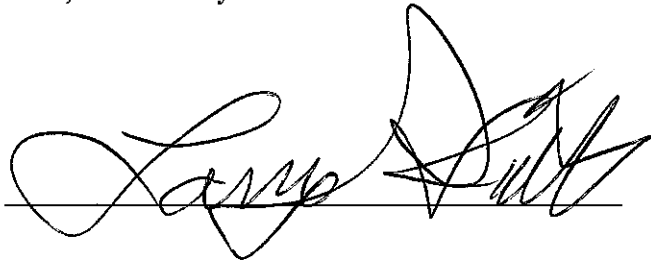
Billy Guisen  
Treasurer

**AFFIDAVIT OF PUBLICATION**

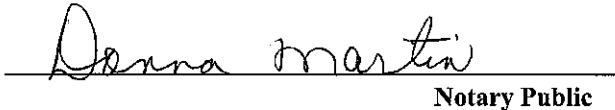
**STATE OF KANSAS, COUNTY OF CHEROKEE, SS:**

Larry Hiatt of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of the Columbus News-Report

A thrice weekly newspaper published in the city of Columbus, Cherokee County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Columbus, Kansas. The Columbus News-Report has been continuously and uninterruptedly published three times weekly for more than fifty weeks a year and has been so published for more than one year prior to the first publication of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition published June 24, 2020 issue of said Columbus News-Report. Affiant further says that he has personal knowledge of the statements above set forth, and that they are true.

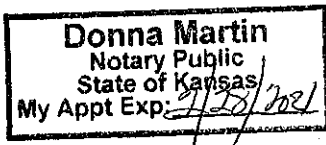


June 24, 2020

  
Notary Public

My Commission Expires: February 28, 2021

Printer's Fee: \$ 8



**Legal Notice**

(First Published in the  
Columbus News-Report,  
Wednesday, June 24, 2020)

**Notice of Vote  
Garden Township**

In adopting the 2021 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2020 budget, adjusted by the 2019 CPI for all urban consumers. 3 members voted in favor of the budget and 0 members voted against the budget.

**Notice of Vote - Garden Township**

In adopting the 2021 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2020 budget, adjusted by the 2019 CPI for all urban consumers.   3   members voted in favor of the budget and   0   members voted against the budget.

RESOLUTION NO. \_\_\_\_\_

*A resolution expressing the property taxation policy of the Garden Township governing body with respect to financing the annual budget for 2021*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the Garden Township exceeding the amount levied to finance the 2020 budget of the Garden Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Garden Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Garden Township governing body that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 15 day of July, 2020 by the Garden Township governing body, Cherokee County, Kansas.

Garden Township Governing Body

Billy Haines  
Betty Mess  
Serge Mow

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# Raven Elmore Cherokee County Treasurer

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## 2021 Budget Estimates

### Garden Township

April 27, 2020

Motor Vehicle Tax K.S.A. 79-5111	General	\$	13,833.43
Recreational Vehicle Tax K.S.A. 5123	General	\$	221.63
16/20M Vehicle Tax K.S.A. 79-5111	General	\$	108.97
Commercial Vehicle Tax	General	\$	128.11
Watercraft Tax	General	\$	103.33

Date:

4/27/2020

By:



Tax Year:  
2020

COUNTY CLERK'S BUDGET INFORMATION FOR THE 2021 BUDGET  
CMBLT032

Date - Time:  
2020/06/17 - 16:36:32

GARDEN TWSP

Township

1. Estimated Assessed Valuation Information as of July 1, 2020

	Estimated Assd Valuation	3rd Class City	Property With Changed Use
Real Estate	14,184,562	0	285,546
Personal Property	277,608	0	0
Oil and Gas	0	0	0
State Assessed Utilities	16,174,586	0	0
Severed Minerals	0	0	0
<b>Total</b>	<b>30,636,756</b>	<b>0</b>	<b>285,546</b>
New Improvements	680,104	0	
Remodel	0	0	

2. Personal Property excluding Watercraft 277,608

3. Actual Tax Rates Levied for the 2020 Budget

Fund	Rate
GARDEN GENERAL	3.55800
	<u>3.55800</u>

4. Final Assessed Valuation from November 1, 2019 Abstract 28,817,564

5. Personal Property excluding Watercraft for 2019 305,301

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2019 Column (2018 Tax) Delq % for GARDEN GENERAL Fund 2.18 %

Tax Increment Financing - TIF:

TIF Base Assessed Valuation 0

TIF Current Assessed Valuation 0

*TIF is not subtracted from Real Estate Value.*

Note:

06/17/2020

Date

Kyle D. Penning  
Provided by

Cherokee County

Name of County